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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	Chapter 11
In re:)	
)	Case No. 19-10412 (JLG)
DITECH HOLDING CORPORATION, <i>et al.</i> , ¹)	
)	(Jointly Administered)
Debtors.)	Re: Docket Nos. 3741 & 3754
)	

**FINANCE OF AMERICA REVERSE LLC'S STATEMENT OF ISSUES
PRESENTED ON APPEAL AND DESIGNATION OF RECORD ON APPEAL**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are Ditech Holding Corporation (0486); DF Insurance Agency LLC (6918); Ditech Financial LLC (5868); Green Tree Credit LLC (5864); Green Tree Credit Solutions LLC (1565); Green Tree Insurance Agency of Nevada, Inc. (7331); Green Tree Investment Holdings III LLC (1008); Green Tree Servicing Corp. (3552); Marix Servicing LLC (6101); Mortgage Asset Systems, LLC (8148); REO Management Solutions, LLC (7787); Reverse Mortgage Solutions, Inc. (2274); Walter Management Holding Company LLC (9818); and Walter Reverse Acquisition LLC (8837).

Pursuant to Federal Rule of Bankruptcy Procedure 8009, Finance of America Reverse LLC (“Appellant”) hereby designates the issues and record on appeal for its appeal from the *Memorandum Decision and Order Sustaining the Fifty-Second Omnibus Objection to Proofs of Claim (Misclassified Claims) with Respect to Claims of Liberty Home Equity Solutions, Inc. and Finance of America Reverse LLC* (ECF No. 3741) (the “Order”), entered in the above-captioned action on October 21, 2021.

Appellant reserves the right to designate additional items for inclusion in the record and to restate and/or supplement the issues presented on appeal. For items designated, the designation includes all documents referenced with the particular docket number, including, without limitation, all statements, appendices, exhibits, attachments, declarations, and affidavits related thereto.

STATEMENT OF ISSUES PRESENTED ON APPEAL

1. Whether the bankruptcy court erred in holding that Appellant’s claims for damages resulting from the debtor’s post-petition, pre-rejection breach of prepetition subservicing agreements are not entitled to administrative expense priority, solely because those subservicing agreements ultimately were not assumed by the debtor.

2. Whether the bankruptcy court erred in holding that subservicing extension agreements between Appellant and the debtor entered post-petition do not constitute new contracts under applicable state law.

Appellant reserves the right to supplement and/or amend this Statement of Issues.

DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL

No.	Date	Dkt. No.	Document Title
1	9-22-2019	1326	Third Amended Joint Chapter 11 Plan of Ditech Holding Corporation and its Affiliated Debtors
2	9-26-2019	1404	Order Confirming Third Amended Chapter 11 Plan
3	9-30-2019	1449	Notice of (I) Entry of Order Confirming Third Amended Joint Chapter 11 Plan of Ditech Holding Corporation and Its Affiliated Debtors, (II) Occurrence of Effective Date, and (III) Final Deadline for Filing Administrative Expense Claims
4	11-11-2019	Claim No. 60182 Attached hereto	Finance of America Reverse LLC Claim # 60182
5	4-25-2019	Claim No. 21347 Attached hereto	Finance of America Reverse LLC Claim # 21347
6	11-11-2019	Claim No. 60214 Attached hereto	Liberty Home Equity Solutions, Inc. Claim # 60214
7	11-19-2019	1632	Order Approving (I) Claims Objection Procedures and (II) Claim Hearing Procedures
8	12-3-2019	1653	Notice of Appointment of Successor Plan Administrator
9	4-17-2020	2186	Fifty-Second Omnibus Objection to Proofs of Claim (Misclassified Claims)
10	5-8-2020	2314	Liberty Home Equity Solutions, Inc.'s Response to Fifty-Second Omnibus Objection to Proofs of Claim (Misclassified Claims)
11	5-8-2020	2315	Finance of America Reverse LLC's Response to Fifty-Second Omnibus Objection to Proofs of Claim (Misclassified Claims)
12	12-11-2020	3076	Reply of Plan Administrator of Support of Fifty-Second Omnibus Objection with Respect to Claims of Finance of America Reverse LLC (Claim Nos. 21347 and 60182) and Liberty Home Equity Solutions, Inc. (Claim No. 60214)
13	12-18-2020	3116	Transcript of Hearing Held on 12-17-2020
14	2-1-2021	3206	Transcript of Hearing Held on 1-28-2021

No.	Date	Dkt. No.	Document Title
15	10-21-2021	3741	Memorandum Decision and Order signed on 10/21/2021 Sustaining Fifty-Second Omnibus Objection to Proofs of Claim (Misclassified Claims) with respect to Claims of Liberty Home Equity Solutions, Inc. and Finance of America Reverse LLC
16	11-3-2021	3754	Notice of Appeal of Finance of America Reverse LLC
17	11-4-2021	3756	Notice of Appeal of Liberty Home Equity Solutions, Inc.

Dated: November 17, 2021
New York, New York

By: /s/ Robert A. Rich
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